Form **8879**

(Rev. January 2021)

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ ERO must obtain and retain completed Form 8879.

► Go to www.irs.gov/Form8879 for the latest information.

OMB No. 1545-0074

Submission Ide	entification Number (SID)		•		
Taxpayer's name		Social securit	y numbe	er	
MANIMARAN	PERUMAL	139-99-	-9065		
Spouse's name		Spouse's soci	ial secur	ity number	
VIJAYALAK	SHMI RAMALINGAM	961-97-	-8525		
Part I Ta	ax Return Information - Tax Year Ending December 31, 2021 (Ent	er year you a	re auth	norizing.)	
Enter whole do	Illars only on lines 1 through 5.				
Note: Form 10	40-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.				
 Adjuste 	d gross income		1	14,	876.
	x		2		0.
3 Federal	income tax withheld from Form(s) W-2 and Form(s) 1099		3		750.
4 Amoun	you want refunded to you		4	2,	550.
5 Amoun	you owe		5		
Part II Ta	expayer Declaration and Signature Authorization (Be sure you get and	keep a copy	y of yo	our retur	n)
return (original of to send my return for any delay in Agent to initiate payment of my ff authorization is payment, I mus business days ptaxes to receive personal identific Electronic Funds Taxpayer's PI X I auth signat	IN No.	mitter, or electro- ejection of the tra U.S. Treasury and idicated in the tattion to debit the attended the tattended the tattended the tattended the tattended the idea of payment. I furt am now authorize my PIN e my PIN e my PIN now authorizing the transport of the tattended th	onic retuansmiss and its deax preparently to the entry to the electric the electric the electric and and the electric the	urn originate sion, (b) the signated Faration soft or this account or revoke (ceed no later ctronic pay nowledged, if application is applicated to the ceed to later the ceed the ceed to later the ceed	or (ERO) e reason Financial ware for unt. This ancel) a r than 2 ment of that the able, my as my
_			, 202	<u>-</u>	
•	check one box only	DIV.			
I auth	orize GLOBAL TAXES LLC to enter or generate	· —	8 5	2 5 j	as my
signa	cure on the income tax return (original or amended) I am now authorizing.			all zeros	
☐ I will e	enter my PIN as my signature on the income tax return (original or amended) I am are entering your own PIN and your return is filed using the Practitioner PIN me				
Spouse's signa					
	Practitioner PIN Method Returns Only—continue belo	W			
Part III C	ertification and Authentication — Practitioner PIN Method Only				
ERO's EFIN/P	IN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 5	8 7 2 7 8 Don't ente	8 6 er all zer	1 9 8 os	9
authorized to file	above numeric entry is my PIN, which is my signature for the electronic individual income of for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am subthe Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Providers of	mitting this retu	rn in ac	cordance	
ERO's signatu	pe ▶ Date ▶				
	ERO Must Retain This Form — See Instructions				

Don't Submit This Form to the IRS Unless Requested To Do So

1040	Depa U.	artment of the Treasury—Internal Revenue Sei S. Individual Income Ta		(99) urn	202	21	OMB No. 1545	-0074	IRS Use Only-	–Do not w	rite or staple	in this space.
Filing Status Check only one box.	If yo	Single Married filing jointly u checked the MFS box, enter the on is a child but not your depende	name of									
Your first name	and mi	ddle initial	Last na	me						Your so	cial securi	ty number
MANIMAR	AN		PERU	PERUMAL					139-99-9065			
If joint return, s	pouse's	first name and middle initial	Last na	Last name S					Spouse's social security number			
VIJAYAL	AKSHI	MI	RAMA	ALINGA	MA					961-	97-852	5
Home address	(numbe	r and street). If you have a P.O. box, se	e instructi	ons.				A	Apt. no.	Preside	ntial Election	on Campaign
_35900 W	OODR:	IDGE CIR						3	33203		here if you,	•
City, town, or p	oost offic	ce. If you have a foreign address, also	complete s	paces bel	ow.	Sta	te	ZIP cc	ode		0,	itly, want \$3 Checking a
FARMING'	TON I	HILLS				M	I	483	35	_	ow will not	•
Foreign countr	y name			Foreign pr	ovince/state	/coun	ty	Foreig	n postal code	your tax	k or refund.	
											You	Spouse
At any time du	uring 20	021, did you receive, sell, exchang	e, or othe	rwise dis	spose of ar	ny fina	ancial interest i	n any	virtual currer	ncv?	Yes	
Standard	_	eone can claim: You as a d			•		a dependent					
Deduction	<u> </u>	Spouse itemizes on a separate retu	ırn or you	were a	dual-status	alier	1					
Age/Blindness	s You:	☐ Were born before January 2,	1957	Are bl	ind S p	ouse	: Was bor	n befo	ore January 2	, 1957	☐ Is bl	ind
Dependents (see instructions):				(2) 5	Social securit	.y	(3) Relationsh	ip	(4) ✓ if qu	ualifies fo	r (see instru	ctions):
If more		rst name Last name		``	number		to you	·	Child tax cr	edit	Credit for ot	her dependents
than four	NIV	'I MANIMARAN		834-90-3494			Daughter		X			
dependents, see instruction	_											
and check	5											
here ►												
		Wages, salaries, tips, etc. Attach	Form(s)	W-2 .						. 1		14,876.
Attach	2a	Tax-exempt interest	2a			b T	axable interest	t.		2b	<u> </u>	
Sch. B if required.	3a	Qualified dividends	3a			b (Ordinary divider	nds .		3b	<u> </u>	
required.	4a	IRA distributions	4a			b T	axable amount	t		. 4b	,	
	5a	Pensions and annuities	5a			b T	axable amount	t		. 5b	,	
Standard	6a	Social security benefits	6a			b T	axable amount	t		. 6b	,	
Deduction for—	7	Capital gain or (loss). Attach Sch	edule D i	f required	d. If not rec	uired	, check here		▶ 🛚] 7		
 Single or Married filing 	8	Other income from Schedule 1, li	ne 10							. 8		
separately, \$12,550	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7	, and 8. 1	his is yo	ur total inc	ome)	▶ 9	-	14,876.
Married filing	10	Adjustments to income from Sch	edule 1,	line 26						. 10)	
jointly or Qualifying	11	Subtract line 10 from line 9. This	is your a	djusted	gross inco	me			1	▶ 11		14 , 876.
widow(er), \$25,100	12a	Standard deduction or itemize	d deduct	ions (fro	m Schedul	e A)	12a	a	25,100). 		
Head of	b	Charitable contributions if you tak	e the star	ndard de	duction (see	e insti	ructions) 12k	5				
household, \$18,800	С	Add lines 12a and 12b								120	c z	25,100.
If you checked	13	Qualified business income deduc	tion from	Form 8	995 or Forr	n 899	95-A			. 13		
any box under Standard	14	Add lines 12c and 13								. 14		25,100.
Deduction, see instructions.	15	Taxable income. Subtract line 1	4 from lir	ie 11. If z	ero or less	, ente	er-0			. 15	,	0.
JUE INSTRUCTIONS.										_		

	16	Tax (see instructions). Check	if any from Form	ı(s): 1 🔲 881	4 2 🗌 4972	3 🔲			16		0.
	17	Amount from Schedule 2, lin	e3						17		
	18	Add lines 16 and 17						[18		0.
	19	Nonrefundable child tax cred	dit or credit for c	ther depender	nts from Schedul	e 8812		[19		
	20	Amount from Schedule 3, lin	e8						20		
	21	Add lines 19 and 20						[21		
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				. [22		0.
	23	Other taxes, including self-er						[23		0.
	24	Add lines 22 and 23. This is						. ▶ □	24		0.
	25	Federal income tax withheld									
	а	Form(s) W-2				25a	7	750.			
	b	Form(s) 1099				25b					
	С	Other forms (see instructions				25c					
	d	Add lines 25a through 25c	•					. 2	25d		750.
	26	2021 estimated tax payment						🗀	26		
If you have a qualifying child,	27a	Earned income credit (EIC)			Nο	27a					
attach Sch. EIC.		Check here if you were by January 2, 2004, and you	orn after Janu	ary 1, 1998,	and before						
		taxpayers who are at least ag	ge 18, to claim t	he EIC. See in				- 1			
	b	Nontaxable combat pay elec									
	С	Prior year (2019) earned inco									
	28	Refundable child tax credit or				28	1,8	300.			
	29	American opportunity credit				29		_			
	30	Recovery rebate credit. See				30		_			
	31	Amount from Schedule 3, lin				31					
	32	Add lines 27a and 28 throug							32		1,800.
-	33	Add lines 25d, 26, and 32. The							33		2,550.
Refund	34	If line 33 is more than line 24				-	-	⊢	34		2,550.
	35a	Amount of line 34 you want				_			35a	4	2,550.
Direct deposit? See instructions.	▶b	Routing number 0 8 1				Checkir	g ∐Sa∖ '	/ings			
	P a	Account number 2 9 1 0 1 4 8 0 3 3 6 1									
	36	Amount of line 34 you want a				36					
Amount	37	Amount you owe. Subtract				1 1	ictions .		37		
You Owe	38	Estimated tax penalty (see in				38					
Third Party Designee		you want to allow another structions	•				Yes. Com	plete bel	ow.	⊠ No	
· ·	Des	signee's		Phone			Persona	l identifica	tion _r		
-	nar	ne >		no. ►			number	(PIN) ►			
Sign		der penalties of perjury, I declare the ief, they are true, correct, and com									
Here	You	ur signature		Date	Your occupation			If the IR	S sen	t you an Io	dentity
	k									N, enter it	here
Joint return?	L				SR.TEST E		IR .	(see ins			
See instructions. Keep a copy for	Spo	ouse's signature. If a joint return, b	oth must sign.	Date	Spouse's occupat	tion				t your spo	use an enter it here
your records.					HOMEMAKER			(see inst			
	Pho	one no. (224) 520-107)	Email address	MANIMARAN0	817@GM	AIL.COM				
Paid	Pre	eparer's name	Preparer's signat	ure		Date	P ⁻	TIN	\neg	Check if:	
	SYAM	PRIYA RAM SAGAR GUPTA TALLAM	SYAM PRIYA	RAM SAGAR	GUPTA TALLAM	03/21	/2022 PC	20827	03	Self-	employed
Preparer	Firr	m's name ► GLOBAL TAX	KES LLC					Phone r	10. (678)96	5-9522
Use Only	Firr	m's address ▶ 2530 Pebbl	le Creek I	n Cummin	g GA 30041			Firm's E	IN ▶	30-1	017196
Go to www.irs.g	ov/Form	n1040 for instructions and the lates	st information.		BAA	REV 03/1:	2/22 PRO			Form	1040 (2021)

Form 1040 (2021)

Page **2**

SCHEDULE 8812 (Form 1040)

Credits for Qualifying Children and Other Dependents

1040-NR ► Attach to Form 1040, 1040-SR, or 1040-NR.

1040-SR 8812 ▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. **47**

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return MANIMARAN PERUMAL & VIJAYALAKSHMI RAMALINGAM Your social security number 139-99-9065

Part	I-A Child Tax Credit and Credit for Other Dependents		
1	Enter the amount from line 11 of your Form 1040, 1040-SR, or 1040-NR	1	14,876.
2a	Enter income from Puerto Rico that you excluded		21/0/01
b	Enter the amounts from lines 45 and 50 of your Form 2555		
c	Enter the amount from line 15 of your Form 4563		
d	Add lines 2a through 2c	2d	0.
3	Add lines 1 and 2d	3	14,876.
4a	Number of qualifying children under age 18 with the required social security number 1.		,
b	Number of children included on line 4a who were under age 6 at the end of 2021 4b 1.		
c	Subtract line 4b from line 4a		
5	If line 4a is more than zero, enter the amount from the Line 5 Worksheet ; otherwise, enter -0	5	3,600.
6	Number of other dependents, including any qualifying children who are not under age		
-	18 or who do not have the required social security number		
	Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident		
	alien. Also, do not include anyone you included on line 4a.		
7	Multiply line 6 by \$500	7	
8	Add lines 5 and 7	8	3,600.
9	Enter the amount shown below for your filing status.		,
	• Married filing jointly—\$400,000		
	• All other filing statuses—\$200,000 \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	9	400,000.
10	Subtract line 9 from line 3.		
	• If zero or less, enter -0		
	• If more than zero and not a multiple of \$1,000, enter the next multiple of \$1,000. For		
	example, if the result is \$425, enter \$1,000; if the result is \$1,025, enter \$2,000, etc.	10	0.
11	Multiply line 10 by 5% (0.05)	11	0.
12	Subtract line 11 from line 8. If zero or less, enter -0	12	3,600.
13	Check all the boxes that apply to you (or your spouse if married filing jointly).		
	A Check here if you (or your spouse if married filing jointly) had a principal place of abode in the United States		
	for more than half of 2021		
	B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 □		
	B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 ☐ I-B Filers Who Check a Box on Line 13		
Cautio	B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 I-B Filers Who Check a Box on Line 13 on: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C.		
	B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 Filers Who Check a Box on Line 13 In: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C. Enter the smaller of line 7 or line 12	14a	0.
Cautio	B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 Filers Who Check a Box on Line 13 In: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C. Enter the smaller of line 7 or line 12 Subtract line 14a from line 12 Subtract line 14a from line 12	14b	3,600.
Cautio 14a	B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 I-B Filers Who Check a Box on Line 13 on: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C. Enter the smaller of line 7 or line 12 Subtract line 14a from line 12 If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A	14b 14c	3,600. 0.
Cautio 14a b	B Check here if you (or your spouse if married filing jointly) were a bona fide resident of Puerto Rico for 2021 Filers Who Check a Box on Line 13 In: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C. Enter the smaller of line 7 or line 12 Subtract line 14a from line 12 If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A Enter the smaller of line 14a or line 14c	14b 14c 14d	3,600. 0. 0.
Cautio 14a b c	Filers Who Check a Box on Line 13 Tilers Who Check a Box on Line 14 Tilers Who Check	14b 14c	3,600. 0.
Cautio 14a b c d	Filers Who Check a Box on Line 13 In: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C. Enter the smaller of line 7 or line 12 Subtract line 14a from line 12 If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A Enter the smaller of line 14a or line 14c Add lines 14b and 14d Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received	14b 14c 14d	3,600. 0. 0.
Cautio 14a b c d e	Filers Who Check a Box on Line 13 In: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C. Enter the smaller of line 7 or line 12 Subtract line 14a from line 12 If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A Enter the smaller of line 14a or line 14c Add lines 14b and 14d Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the	14b 14c 14d	3,600. 0. 0.
Cautio 14a b c d e	Filers Who Check a Box on Line 13 Tilers Who Check a Box on Line 14 Tilers Who Check	14b 14c 14d	3,600. 0. 0. 3,600.
Cautio 14a b c d e	Filers Who Check a Box on Line 13 Tilers Who Check a Box on Line 14 Tilers Who Check a Box on Line 13 Tilers Who Check a Box on Line 14 Tilers Who Check	14b 14c 14d 14e	3,600. 0. 0.
Cautio 14a b c d e	Filers Who Check a Box on Line 13 Tilers Who Check a Box on Line 14 Tilers Who Check	14b 14c 14d 14e	3,600. 0. 0. 3,600.
Cautio 14a b c d e	Filers Who Check a Box on Line 13 In: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C. Enter the smaller of line 7 or line 12 Subtract line 14a from line 12 If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A Enter the smaller of line 14a or line 14c Add lines 14b and 14d Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if	14b 14c 14d 14e	3,600. 0. 0. 3,600.
Cautio 14a b c d e f	Filers Who Check a Box on Line 13 If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C. Enter the smaller of line 7 or line 12 Subtract line 14a from line 12 If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A Enter the smaller of line 14a or line 14c Add lines 14b and 14d Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed. Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III	14b 14c 14d 14e	3,600. 0. 0. 3,600.
Cautio 14a b c d e f	Filers Who Check a Box on Line 13 In: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C. Enter the smaller of line 7 or line 12 Subtract line 14a from line 12 If line 14a is zero, enter -0-; otherwise, enter the amount from the Credit Limit Worksheet A Enter the smaller of line 14a or line 14c Add lines 14b and 14d Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.	14b 14c 14d 14e	3,600. 0. 0. 3,600.
Cautio 14a b c d e f	Filers Who Check a Box on Line 13 In: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C. Enter the smaller of line 7 or line 12 Subtract line 14a from line 12 Enter the smaller of line 14a or line 14c Add lines 14b and 14d Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed. Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR Subtract line 14h from line 14g. This is your refundable child tax credit. Enter this amount on line 28 of	14b 14c 14d 14e 14f	3,600. 0. 0. 3,600. 1,800.
Cautio 14a b c d e f	Filers Who Check a Box on Line 13 In: If you did not check a box on line 13, do not complete Part I-B; instead, skip to Part I-C. Enter the smaller of line 7 or line 12 Subtract line 14a from line 12 Enter the smaller of line 14a or line 14c Add lines 14b and 14d Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0- Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed. Subtract line 14f from line 14e. If zero or less, enter -0- on lines 14g through 14i and go to Part III Enter the smaller of line 14d or line 14g. This is your credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	14b 14c 14d 14e 14f	3,600. 0. 0. 3,600. 1,800.

Schedule 8812 (Form 1040) 2021 Page 2

Part	Filers Who Do Not Check a Box on Line 13		
Cautio	n: If you checked a box on line 13, do not complete Part I-C.		
15a	Enter the amount from the Credit Limit Worksheet A	15a	
b	Enter the smaller of line 12 or line 15a	15b	
	Additional child tax credit. Complete Parts II-A through II-C if you meet each of the following items.		
	1. You are not filing Form 2555.		
	2. Line 4a is more than zero.		
	3. Line 12 is more than line 15a.		
c	If you completed Parts II-A through II-C, enter the amount from line 27; otherwise, enter -0	15c	
d	Add lines 15b and 15c	15d	
e	Enter the aggregate amount of advance child tax credit payments you (and your spouse if filing jointly) received for 2021. See your Letter(s) 6419 for the amounts to include on this line. If you are missing Letter 6419, see the instructions before entering an amount on this line. If you didn't receive any advance child tax credit payments for 2021, enter -0-	15e	
	Caution: If the amount on this line doesn't match the aggregate amounts reported to you (and your spouse if		
	filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
f	Subtract line 15e from line 15d. If zero or less, enter -0- on lines 15f through 15h and go to Part III	15f	
g	Enter the smaller of line 15b or line 15f. This is your nonrefundable child tax credit and credit for other dependents. Enter this amount on line 19 of your Form 1040, 1040-SR, or 1040-NR	15g	
h	Subtract line 15g from line 15f. This is your additional child tax credit. Enter this amount on line 28 of your		
	Form 1040, 1040-SR, or 1040-NR	15h	
Part			
Cautio	n: If you file Form 2555, do not complete Parts II-A through II-C; you cannot claim the additional child tax credit.		
	n: If you checked a box on line 13, do not complete Parts II-A through II-C; you cannot claim the additional child ta	x credit.	
16a	Subtract line 15b from line 12. If zero, skip Parts II-A and II-B and enter -0- on line 27	16a	
b	Number of qualifying children under 18 with the required social security number: x \$1,400.		
	Enter the result. If zero, skip Parts II-A and II-B and enter -0- on line 27	16b	
	TIP: The number of children you use for this line is the same as the number of children you used for line 4a.		
17	Enter the smaller of line 16a or line 16b	17	
18a	Earned income (see instructions)		
b	Nontaxable combat pay (see instructions)		
19	Is the amount on line 18a more than \$2,500?		
	No. Leave line 19 blank and enter -0- on line 20.		
	Yes. Subtract \$2,500 from the amount on line 18a. Enter the result 19		
20	Multiply the amount on line 19 by 15% (0.15) and enter the result	20	
	Next. On line 16b, is the amount \$4,200 or more?		
	No. If line 20 is zero, enter -0- on line 15c. Otherwise, skip Part II-B and enter the smaller of line 17 or line 20 on line 27.		
	Yes. If line 20 is equal to or more than line 17, skip Part II-B and enter the amount from line 17 on line 27.		
	Otherwise, go to line 21.		
Part			
21	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2,		
	boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see		
	instructions		
22	Enter the total of the amounts from Schedule 1 (Form 1040), line 15; Schedule 2 (Form 1040), line 5; Schedule 2 (Form 1040), line 6; and Schedule 2 (Form 1040), line 13 .		
23	Add lines 21 and 22		
24	1040 and		
	1040-SR filers: Enter the total of the amounts from Form 1040 or 1040-SR, line 27a, and Schedule 3 (Form 1040), line 11.		
	1040-NR filers: Enter the amount from Schedule 3 (Form 1040), line 11.		
25	Subtract line 24 from line 23. If zero or less, enter -0	25	
26	Enter the larger of line 20 or line 25	26	
	Next, enter the smaller of line 17 or line 26 on line 27.		
Part	<u> </u>		
27	Enter this amount on line 15c	27	

Schedule 8812 (Form 1040) 2021 Page **3**

Part	Additional Tax (use only if line 14g or line 15f, whichever applies, is zero)		
28a	Enter the amount from line 14f or line 15e, whichever applies	28a	
b	Enter the amount from line 14e or line 15d, whichever applies	28b	
29	Excess advance child tax credit payments. Subtract line 28b from line 28a. If zero, stop; you do not owe the		
	additional tax	29	
30	Enter the number of qualifying children taken into account in determining the annual advance amount you received for 2021. See your Letter 6419 for this number. If you are missing your Letter 6419, you are filing a joint		
	return, or you received more than one Letter 6419, see the instructions before entering a number on this line	30	
	Caution: If the amount on this line doesn't match the number of qualifying children reported to you (and your spouse if filing jointly) on your Letter(s) 6419, the processing of your return will be delayed.		
31	Enter the smaller of line 4a or line 30	31	
32	Subtract line 31 from line 30. If zero, skip to line 40 and enter the amount from line 29; otherwise, continue to		
	line 33	32	
33	Enter the amount shown below for your filing status.		
	• Married filing jointly or Qualifying widow(er)—\$60,000		
	• Head of household—\$50,000		
	• All other filing statuses—\$40,000	33	
34	Subtract line 33 from line 3. If zero or less, enter -0	34	
35	Enter the amount from line 33	35	
36	Divide line 34 by line 35. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or		
	more, enter 1.000	36	
37	Multiply line 32 by \$2,000	37	
38	Multiply line 37 by line 36	38	
39	Subtract line 38 from line 37	39	
40	Subtract line 39 from line 29. If zero or less, enter -0 This is your additional tax. If more than zero, enter		
	this amount on Schedule 2 (Form 1040), line 19	40	

Form **8889**

Department of the Treasury

Internal Revenue Service

Health Savings Accounts (HSAs)

► Attach to Form 1040, 1040-SR, or 1040-NR.

► Go to www.irs.gov/Form8889 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. 52

Name(s) shown on Form 1040, 1040-SR, or 1040-NR MANIMARAN PERUMAL Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶ 139-99-9065

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part	HSA Contributions and Deduction. See the instructions before completing this part. If y	ou ar	e filing	jointly
	and both you and your spouse each have separate HSAs, complete a separate Part I for	each	spous	se.
1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2021.			
	See instructions	Sel	f-only	▼ Family
2	HSA contributions you made for 2021 (or those made on your behalf), including those made from			
	January 1, 2022, through April 15, 2022, that were for 2021. Do not include employer contributions,			
	contributions through a cafeteria plan, or rollovers. See instructions	2		0.
3	If you were under age 55 at the end of 2021 and, on the first day of every month during 2021, you			
	were, or were considered, an eligible individual with the same coverage, enter \$3,600 (\$7,200 for			
	family coverage). All others, see the instructions for the amount to enter	3		7,200.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2021 from Form 8853,			
	lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2021, also			0
_	include any amount contributed to your spouse's Archer MSAs	5		7,200.
5	Subtract line 4 from line 3. If zero or less, enter -0	_ 5		7,200.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2021, see the instructions for the amount to enter	6		7,200.
7	If you were age 55 or older at the end of 2021, married, and you or your spouse had family coverage	\vdash		7,200.
7	under an HDHP at any time during 2021, enter your additional contribution amount. See instructions	7		
8	Add lines 6 and 7	8		7,200.
9	Employer contributions made to your HSAs for 2021			7,200.
10	Qualified HSA funding distributions	-		
11	Add lines 9 and 10	11		250.
12	Subtract line 11 from line 8. If zero or less, enter -0	12		6,950.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 13	13		0.
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.			
Part		rate F	HSAs,	complete
	a separate Part II for each spouse.			
14a	Total distributions you received in 2021 from all HSAs (see instructions)	14a		
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess			
	contributions (and the earnings on those excess contributions) included on line 14a that were	446		
•	withdrawn by the due date of your return. See instructions	14b 14c		
с 15	Qualified medical expenses paid using HSA distributions (see instructions)	15		
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0 Also, include this	15		
10	amount in the total on Schedule 1 (Form 1040), Part I, line 8e	16		
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here			
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 16 that			
	are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form			
	1040), Part II, line 17c	17b		
Part				
	completing this part. If you are filing jointly and both you and your spouse each have sep complete a separate Part III for each spouse.	arate	HSAS	,
18	Last-month rule	18		
19	Qualified HSA funding distribution	19		
20	Total income. Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8z,]		_
0.4	and enter "HSA" and the amount on the dotted line	20		
21	Additional tax. Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040). Part II. line 17d	21		

(Rev. December 2021)

Department of the Treasury

Taxpayer name(s) shown on return

MANIMARAN PERUMAL & VIJAYALAKSHMI RAMALINGAM

Internal Revenue Service

Paid Preparer's Due Diligence Checklist Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),

Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

▶ To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS. ▶ Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

Attachment Sequence No. 70

Taxpayer identification number

139-99-9065

Enter preparer's name and PTIN SYAM PRIYA RAM SAGAR GUPTA TALLAM P02082703 **Due Diligence Requirements** Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-V for the benefit(s) claimed (check all that apply). ☐ EIC ☐ CTC/ACTC/ODC П нон Did you complete the return based on information for the applicable tax year provided by the taxpayer N/A or reasonably obtained by you? (See instructions if relying on prior year earned income.) \boxtimes If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC 2 worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, 1040-SS, or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit \boxtimes П Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpaver is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing П Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) \times Did you make reasonable inquiries to determine the correct, complete, and consistent information? . Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the П Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure П List those documents provided by the taxpayer, if any, that you relied on: Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her 7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? . . . (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.) If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and Form **8867** (Rev. 12-2021)

orm 8	867 (Rev. 12-2021)			Page 2
Part	Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go	to Part	III.)	
9a	Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	Yes	No	N/A
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?			
С	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?			
Part		claim C	CTC, A	CTC,
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	Yes	No	N/A
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	K		
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	K		
Part			Part \	 /.)
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the que tuition and related expenses for the claimed AOTC?	alified	Yes	No
Part	<u> </u>			
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax and provided more than half of the cost of keeping up a home for the year for a qualifying person?		Yes	No 🗆
Part				
	► You will have complied with all due diligence requirements for claiming the applicable credit(s) as status on the return of the taxpayer identified above if you:	nd/or H	OH filii	ng
	A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's respo in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(status and to figure the amount(s) of the credit(s);			
	 B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checkled credit(s) claimed and HOH filing status, if claimed; 	list for a	ny app	licable
	C. Submit Form 8867 in the manner required; and			
	D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 88 Document Retention.	67 instru	uctions	under
	1. A copy of this Form 8867.			
	2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.			
	Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).	r's eligib	ility for	the
	A record of how, when, and from whom the information used to prepare this form and the applica obtained.	ble worl	ksheet(s) was
	A record of any additional information you relied upon, including questions you asked and the tax determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount			
	▶ If you have not complied with all due diligence requirements, you may have to pay a penalty for e comply related to a claim of an applicable credit or HOH filing status (see instructions for more in			
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct complete?		Yes	No
	•	Form 88		<u>ட</u> 12-2021

2021 MICHIGAN Individual Income Tax Return MI-1040

20 <i>2</i> 1 WIICHIGAN IN Return is due April 18, 202				n WII-104	40				ended Return [Ide Schedule AMD]	
1. Filer's First Name	M.I.	Last Name			2 Filer's I		cial Sec	urity I	No. (Example: 123-45-6	789)
MANIMARAN		PERUMAL						-		00)
If a Joint Return, Spouse's First Name	M.I.	Last Name			 13	9 -	_	99	 9065	
VIJAYALAKSHMI		RAMALINGAM			3. Spouse	's Full	Social S	Secur	ity No. (Example: 123-4	5-6789)
Home Address (Number, Street, or P.O 35900 WOODRIDGE (Dm 33303			96	1 -		97	 8525	
City or Town	JIR, A.	State	ZIP Code		4 School	Dietric	t Codo /	/5 digi	its – see page 60)	
FARMINGTON HILLS		MI	48335	5	ı	632		(5 digi	its – see page 60)	
5. STATE CAMPAIGN FUND				6. FARME	RS, FISH	ERME	EN, OR	SEA	FARERS	
Check if you (and/or your spot filing a joint return) want \$3 of to go to this fund. This will not your tax or reduce your refund	f your taxes t increase	a. Filer b. Spouse		Ch		ox if 2	2/3 of yo		ncome is from farming	J,
7. 2021 FILING STATUS. Chec	k one.			8. 2021 R E	SIDENC	Y STA	TUS.	Check	k all that apply.	
a. Single	* If y	ou check box "c," comple	te	a. X Re	esident					
b SZ Manuta della mitatodia		3 and enter spouse's full r		 ,,					* If you check box "b" "c," you must comple	
b. X Married filing jointly	Delo	····		b. [No	onresiden	["			and include Schedu	
c. Married filing separatel	y*			c. Pa	art-Year R	eside	nt *		NR.	
9. EXEMPTIONS. NOTE: If s	omeone els	e can claim you as a dep	endent, che	ck box 9e, ent	er 0 on lin	e 9a a	and ent	ter \$1	,500 on line 9e (see	instr.).
Number of exemptions (s	see instructi	ons)		9a.	3	x \$	4,900	9a.	1470	0 00
b. Number of individuals wh								ĺ		
blind, hemiplegic, paraple	-	-	-	<u> </u>	i		•	9b.		00
c. Number of qualified disald. Number of Certificates of				<u> </u>	i		\$400 4,900	9c. 9d.		00
u. Number of Certificates of	Suiibii ui iic	ill Muddis (see ilistruction	0115)	9u.[_		хφ	4,900	9u.[100
e. Claimed as dependent, s	ee line 9 No	OTE above		9e.				9e.		00
f. Add lines 9a, 9b, 9c, 9d a	and 9e. Ent	er here and on line 15						9f.	1470	0 00
10. Adjusted Gross Income from	om your U.S	S. Form 1040 (see instruc	tions)				10.		1487	6 00
11. Additions from Schedule 1,	line 9. Incl u	de Schedule 1					11.			00
12. Total. Add lines 10 and 11							12.		1487	6 00
13. Subtractions from Schedule	1, line 29.	Include Schedule 1					13.			00
14. Income subject to tax. Sub	otract line 13	3 from line 12. If line 13 is	s greater tha	an line 12, ente	er "0"		14.		1487	6 00
15. Exemption allowance. Ent	er amount f	rom line 9f or Schedule N	R, line 19				15.		1470	0 00
16. Taxable income. Subtract I	ine 15 from	line 14. If line 15 is great	ter than line	14, enter "0"			16.		17	6 00
17. Tax. Multiply line 16 by 4.25	% (0.0425)						17.			7 00
ION-REFUNDABLE CREDITS	3			AMOUNT		_	_		CREDIT	
18. Income Tax Imposed by gov Include a copy of the return			8a.			00	18b.			00
Michigan Historic Preservati instructions)	ion Tax Cred	dit carryforward (see	9a.			00	19b.			00
20. Income Tax. Subtract the sulf the sum of lines 18b and							20.			7 00

2021 M	II-1040, Page 2 of 2	F	iler's Full Social S	Security Number	1	39 –		99 —	9065	
21.	Enter amount of Income Tax from lin						21.			00
22.	Voluntary Contributions from Form	4642, line 6. Includ	le Form 4642				22.			00
23.	USE TAX. Use tax due on Internet, Worksheet 1 (see instructions)						23.		0	00
24.	Total Tax Liability. Add lines 21, 22	2 and 23				24.			7	00
	INDABLE CREDITS AND PAYN					<u>-</u>	Г			
25.	Property Tax Credit. Include MI-1	040CR or MI-1040	CR-2				25.			00
26.	Farmland Preservation Tax Credi	t. Include MI-1040	CR-5				26.			00
			_	FED	ERAL		Т	MI	CHIGAN	
27.	Earned Income Tax Credit. Multiply enter result on line 27b					00	27b.			00
28.	Michigan Historic Preservation Tax	, ,					28.			00
29.	Credit for allocated share of tax paid	d by an electing flow	w-through entity	/ (see instructi	ons)		29.			00
30.	Michigan tax withheld from Schedul	le W, line 6. Includ e	e Schedule W ((do not subm	it W-2s)		30.		568	00
31.	Estimated tax, extension payments	and 2020 credit for	ward				31.			00
32.	2021 AMENDED RETURNS ONLY. Amended returns must include Sci			2021 return sl	nould skip to	line 33.	Ī			
	If you had a refund and/or	•	,	eck box 32a and	l enter this amo	ount as a				
	32a negative number on line 3:		h and enter the ar	mount paid with	the original retu	ırn nlus				
	32b. any additional tax paid after						32c.			00
	Total refundable credits and payme	nts. Add lines 25, 2	6, 27b, 28, 29,	30, 31 and 32	c	33.			568	00
	IND OR TAX DUE	et line 22 from line	24 If applicable	ooo inatruati	ono	Г				Т
54.	If line 33 is less than line 24, subtra	ict line 33 from line	24. II applicable	e, see mstructi	UIIS.					
	Include interest 00 a	and penalty	00	Y	OU OWE	34.				00
35.	Overpayment. If line 33 is greater to	than line 24, subtra	ct line 24 from li	ine 33		35.			561	00
36.	Credit Forward. Amount of line 35	to be credited to vo	our 2022 estima	ted tax for vou	ır 2022 tax re	turn	36.			00
		Í		,		Γ				İ
	Subtract line 36 from line 35				REFUND	37.			561	00
	ECT DEPOSIT it your refund directly to your financial	a. Routing Trai	nsit Number	b. A	ccount Numbe	er ———	┨╻┎		of Account	
	ion! See instructions and complete a, b	081904808	3	291014	803361		1. [X Checking	2. Savin	gs
	eased Taxpayer. If Filer and/or Spouser DATE OF DEATH ONLY. Example								penalty of perjury th have any knowledg	
				 	Preparer's PTI	N, FEIN (r SSN			
Filer		Spouse			P02082		- + t m - \			
and at	ayer Certification. I declare under tachments is true and complete to the bes			n tnis return		RIYA		I SAGAR	GUPTA T	Α
Filer's	Signature		Date		Preparer's Sigr SYAM PI		RAM	I SAGAR	GUPTA T	A
Spous	se's Signature		Date		Preparer's Bus	iness Na	me, Add	ress and Teleph	one Number	
					GLOBAL					
								REEK LN		
$ \; \sqcup \; $	By checking this box, I authorize Tre	easury to discuss m	ny return with m	y preparer.	CUMMING			41		

Refund, credit, or zero returns. Mail your return to:

Michigan Department of Treasury, Lansing, MI 48956 Pay amount on line 34 (see instructions). Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929

2021 MICHIGAN Withholding Tax Schedule

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

Attachment 13

INSTRUCTIONS: If you had Michigan income tax withheld in 2021, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 30). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789)				
MANIMARAN		PERUMAL	139 — 99 — 9065				
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)				
VIJAYALAKSHMI		 RAMALINGAM	961 — 97 — 8525				

TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS

	Ā	В	С	D		E	
	"X" for: Spouse	Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation		Box 17 — Michigan income tax withheld	
Х		94-2909893	TOM TOM NORTH AM	14876	00	568	00
					00		00
					00		00
					00		00
					00		00
Enter	Table	1 Subtotal from additional Sche			00		
4.	SUB	TOTAL. Enter total of Table 1, c	olumn E		4.	568	00

TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS

Α	В	С	D	E
Enter "X" for: Filer or Spouse	Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)	Michigan income tax withheld
			oc	00
			00	00
			00	00
			oc	00
			loc	00
Enter Table 2 Subtotal from additional Schedule W forms (if applicable)				00
5. SUBTOTAL. Enter total of Table 2, column E				00
6. TOTAL. Add lines 4 and 5. Enter here and carry to MI-1040, line 30				568 00